

# HOUSE BILL No. 1622

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 20-40-23; IC 20-46-10.

**Synopsis:** Referenda on prekindergarten funding levies. Allows a county government, in each even-numbered calendar year, to impose a prekindergarten education referendum tax levy for children three and four years of age to be implemented under the guidance of an Indiana United Way entity or the early learning advisory committee, which may distribute the funds to entities that operate preschool facilities such as county governments, charter schools, private schools, churches, and other existing nonprofit preschool centers. Establishes the prekindergarten education referendum tax levy fund.

**Effective:** Upon passage.

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## Johnson B

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January 21, 2025, read first time and referred to Committee on Education.

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First Regular Session of the 124th General Assembly (2025)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2024 Regular Session of the General Assembly.

# HOUSE BILL No. 1622

A BILL FOR AN ACT to amend the Indiana Code concerning education.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 20-40-23 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]:

4 **Chapter 23. Prekindergarten Education Referendum Tax Levy**  
5 **Fund**

6 **Sec. 1. As used in this chapter, "fund" refers to the**  
7 **prekindergarten education referendum tax levy fund established**  
8 **under section 4 of this chapter.**

9 **Sec. 2. As used in this chapter, "levy" refers to a**  
10 **prekindergarten education referendum tax levy imposed under**  
11 **IC 20-46-10 for the fund.**

12 **Sec. 3. As used in this chapter, "prekindergarten" refers to**  
13 **children who are:**

- 14 (1) three (3) years of age; or
- 15 (2) four (4) years of age.

16 **Sec. 4. The governing body of a county for which a levy is**  
17 **approved under IC 20-46-10 shall establish a prekindergarten**



1 education referendum tax levy fund.

2 **Sec. 5.** Property tax collections from a levy shall be deposited in  
3 the fund.

4 **Sec. 6. (a)** Subject to subsection (b), money in the fund may be  
5 used only for the improvement of prekindergarten education and  
6 expenses related to prekindergarten education.

7 **(b)** Except as provided in IC 20-46-10-22, a county government  
8 may distribute, with the approval of the majority of the members  
9 of the governing body, a portion of the proceeds of a levy collected  
10 under IC 20-46-10 that is deposited in the fund to a charter school,  
11 excluding a virtual charter school, that is located within the  
12 attendance area of the county, to be used by the charter school for  
13 the purposes described in subsection (a).

14 SECTION 2. IC 20-46-10 IS ADDED TO THE INDIANA CODE  
15 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
16 UPON PASSAGE]:

17 **Chapter 10. Prekindergarten Education Referendum Tax Levy**

18 **Sec. 1.** As used in this chapter, "fund" refers to a  
19 prekindergarten education referendum tax levy fund established  
20 by the governing body of a county under IC 20-40-23-4.

21 **Sec. 2.** As used in this chapter, "levy" refers to the property tax  
22 levy imposed under this chapter.

23 **Sec. 3.** As used in this chapter, "prekindergarten" refers to  
24 children who are:

- 25 (1) three (3) years of age; or  
26 (2) four (4) years of age.

27 **Sec. 3.5.** As used in this chapter, "referendum" refers to a  
28 referendum under this chapter to be held in even-numbered  
29 calendar years beginning with the calendar year starting January  
30 1, 2026.

31 **Sec. 3.7.** The provisions of a referendum that is successful under  
32 this chapter shall be implemented under the guidance of:

- 33 (1) an Indiana United Way entity; or  
34 (2) the early learning advisory committee established by  
35 IC 12-17.2-3.8-5;

36 which may distribute the funds to entities that operate preschool  
37 facilities, such as county governments, charter schools, private  
38 schools, churches, and other existing nonprofit preschool centers.

39 **Sec. 4.** As used in this chapter, "resolution to extend a  
40 referendum levy" refers to a resolution adopted under sections 6  
41 and 7 of this chapter to place a referendum on the ballot requesting  
42 authority to continue imposing a tax rate, which is the same as or



1 lower than the tax rate previously approved by the voters of the  
2 county.

3 **Sec. 5.** A county government may impose a prekindergarten  
4 education referendum tax levy for the county government's fund  
5 in the amount allowed under sections 6 through 19 of this chapter,  
6 but the amount may not exceed ten cents (\$0.10) on each one  
7 hundred dollars (\$100) of assessed valuation.

8 **Sec. 6. (a)** Subject to this chapter, the governing body of a  
9 county may adopt a resolution to place a referendum under this  
10 chapter on the ballot if the governing body of the county  
11 determines that a referendum levy should be imposed for measures  
12 to improve prekindergarten education as described in  
13 IC 20-40-23-6(a) or IC 20-40-23-6(b).

14 (b) Except as provided in section 22 of this chapter, a  
15 government may, with the approval of the majority of the members  
16 of the governing body, distribute a portion of the proceeds of a levy  
17 collected under this chapter that is deposited in the fund to a  
18 charter school, excluding a virtual charter school, that is located  
19 within the attendance area of the county government, to be used by  
20 the charter school for the purposes described in IC 20-40-23-6(a).

21 (c) This subsection applies to a resolution described in  
22 subsection (a) that is adopted after May 10, 2025, in a county  
23 described in section 22(a) of this chapter. A resolution shall specify  
24 that a portion of the proceeds of the proposed levy will be  
25 distributed to applicable charter schools in the manner described  
26 under section 22 of this chapter if the charter school voluntarily  
27 elects to participate in the referendum in the manner described in  
28 subsection (i).

29 (d) This subsection applies to a resolution described in  
30 subsection (a) that is adopted after May 10, 2025, in a county  
31 described in section 22(a) of this chapter. The resolution described  
32 in subsection (a) shall include a projection of the amount that the  
33 county expects to be distributed to a particular charter school,  
34 excluding virtual charter schools or adult high schools, under  
35 section 22 of this chapter that elects to participate in the  
36 referendum under subsection (i). At least sixty (60) days before the  
37 resolution described in subsection (a) is voted on by the governing  
38 body, the county shall contact the department to determine the  
39 number of students in kindergarten through grade 12 who have  
40 legal settlement in the county but attend a charter school,  
41 excluding virtual charter schools or adult high schools, and who  
42 receive not more than fifty percent (50%) virtual instruction. The



1 department shall provide the county with the number of students  
 2 with legal settlement in the county who attend a charter school,  
 3 which shall be disaggregated for each particular charter school,  
 4 excluding a virtual charter school or adult high school. The  
 5 projection may include an expected increase in charter schools  
 6 during the term the levy is imposed. The department of local  
 7 government finance shall prescribe the manner in which the  
 8 projection shall be calculated. The governing body shall take into  
 9 consideration the projection when adopting the revenue spending  
 10 plan under subsection (g).

11 (e) The governing body of the county shall certify a copy of the  
 12 resolution to the following:

13 (1) The department of local government finance, including:

14 (A) the language for the question required by section 9 of  
 15 this chapter, or in the case of a resolution to extend a  
 16 referendum levy certified to the department of local  
 17 government finance, section 10 of this chapter; and

18 (B) a copy of the revenue spending plan adopted under  
 19 subsection (g).

20 The language of the public question must include the  
 21 estimated average percentage increases certified by the  
 22 county auditor under section 9(d) or 10(f) of this chapter, as  
 23 applicable. The governing body of the county shall also  
 24 provide the county auditor's certification described in section  
 25 9(d) or 10(f) of this chapter, as applicable. The department of  
 26 local government finance shall post the values certified by the  
 27 county auditor on the department's website. The department  
 28 shall review the language for compliance with section 9 or 10  
 29 of this chapter, whichever is applicable, and either approve or  
 30 reject the language. The department shall send its decision to  
 31 the governing body of the county not more than ten (10) days  
 32 after both the certification of the county auditor described in  
 33 section 9(d) or 10(f) of this chapter, as applicable, and the  
 34 resolution are submitted to the department. If the language is  
 35 approved, the governing body of the county shall certify a  
 36 copy of the resolution, including the language for the question  
 37 and the department's approval.

38 (2) The circuit court clerk of the county.

39 (f) Except as provided in section 22 of this chapter, the  
 40 resolution described in subsection (a) must indicate whether  
 41 proceeds in the county's fund collected from a levy under this  
 42 chapter will be used to provide a distribution to a charter school or



1 charter schools, excluding a virtual charter school, under  
2 IC 20-40-23-6(b) as well as the amount that will be distributed to  
3 the particular charter school or charter schools. A county may  
4 request from the designated charter school or charter schools any  
5 financial documentation necessary to demonstrate the financial  
6 need of the charter school or charter schools.

7 (g) As part of the resolution described in subsection (a), the  
8 governing body of the county shall adopt a revenue spending plan  
9 for the proposed referendum tax levy that includes:

10 (1) an estimate of the amount of annual revenue expected to  
11 be collected if a levy is imposed under this chapter;

12 (2) the specific purposes described in IC 20-40-23-6 for which  
13 the revenue collected from a levy imposed under this chapter  
14 will be used;

15 (3) an estimate of the annual dollar amounts that will be  
16 expended for each purpose described in subdivision (2); and

17 (4) for a resolution for a referendum that is adopted after  
18 May 10, 2025, for a county described in section 22(a) of this  
19 chapter, the projected revenue that shall be distributed to  
20 charter schools as provided in subsection (d). The revenue  
21 spending plan shall also take into consideration deviations in  
22 the proposed revenue spending plan if the actual charter  
23 school distributions exceed or are lower than the projected  
24 charter school distributions described in subsection (d). The  
25 resolution shall include for each charter school that elects to  
26 participate under subsection (i) information described in  
27 subdivisions (1) through (3).

28 (h) A county shall specify in its proposed budget the county's  
29 revenue spending plan adopted under subsection (g) and annually  
30 present the revenue spending plan at its public hearing on the  
31 proposed budget under IC 6-1.1-17-3.

32 (i) This subsection applies to a resolution described in subsection  
33 (a) for a county described in section 22(a) of this chapter that is  
34 adopted after May 10, 2025. At least forty-five (45) days before the  
35 resolution described in subsection (a) is voted on by the governing  
36 body, the county shall contact each charter school, excluding  
37 virtual charter schools or adult high schools, disclosed by the  
38 department to the county under subsection (f) to determine  
39 whether the charter school will participate in the referendum. The  
40 notice must include the total amount of the county's expected need,  
41 the corresponding estimate of that amount divided by the number  
42 of students enrolled in the county, and the date on which the



1 governing body of the county will vote on the resolution. The  
 2 charter school must respond in writing to the county, which may  
 3 be by electronic mail addressed to the superintendent of the  
 4 county, at least fifteen (15) days before the date that the resolution  
 5 described in subsection (a) is to be voted on by the governing body.  
 6 If the charter school elects to not participate in the referendum, the  
 7 county may exclude distributions to the charter school under  
 8 section 22 of this chapter and from the projection described in  
 9 subsection (d). If the charter school elects to participate in the  
 10 referendum, the charter school may receive distributions under  
 11 section 22 of this chapter and must be included in the projection  
 12 described in subsection (d). In addition, a charter school that elects  
 13 to participate in the referendum under this subsection shall  
 14 contribute a proportionate share of the cost to conduct the  
 15 referendum based on the total combined ADM of the county and  
 16 any participating charter schools.

17 (j) This subsection applies to a resolution described in  
 18 subsection (a) for a county described in section 22(a) of this  
 19 chapter that is adopted after May 10, 2025. At least thirty (30) days  
 20 before the referendum submitted to the voters under this chapter  
 21 is voted on by the public in a primary or general election, the  
 22 county that is pursuing the referendum and any charter school that  
 23 has elected to participate under subsection (i) shall post a  
 24 referendum disclosure statement on each school's respective  
 25 website that contains the following information:

26 (1) The salaries by position within the county or charter  
 27 school listed from highest salary to lowest salary and a link to  
 28 Gateway Indiana for access to individual salaries.

29 (2) An acknowledgment that the county or charter school is  
 30 not committing any crime described in IC 35-44.1-1.

31 (3) A link to the county's or charter school's most recent state  
 32 board of accounts audit on the state board of accounts'  
 33 website.

34 (4) The current enrollment of the charter school  
 35 disaggregated by student group and race.

36 (5) The charter school's high school graduation rate.

37 (6) The charter school's annual retention rate for teachers for  
 38 the previous five (5) years.

39 Sec. 7. (a) A resolution to extend a referendum levy must be:

40 (1) adopted by the governing body of a county; and

41 (2) approved in a referendum under this chapter;

42 before December 31 of the final calendar year in which the



1 county's previously approved referendum levy is imposed under  
2 this chapter.

3 (b) For a resolution adopted under this section after May 10,  
4 2025, for a county described in section 22(a) of this chapter, the  
5 resolution must include the projected charter school distributions  
6 described in section 6(d) of this chapter and indicate the  
7 distributions to applicable charter schools in accordance with  
8 section 22 of this chapter.

9 Sec. 8. A referendum levy under this chapter may be put into  
10 effect only if a majority of the individuals who vote in a  
11 referendum that is conducted in accordance with this section and  
12 sections 9 through 19 of this chapter approve the county's making  
13 a levy for the ensuing calendar year.

14 Sec. 9. (a) The question to be submitted to the voters in the  
15 referendum must read as follows:

16 "Shall the county increase property taxes paid to schools by  
17 homeowners and businesses for \_\_\_\_\_ (insert number of  
18 years) years immediately following the holding of the  
19 referendum for the purpose of funding \_\_\_\_\_ (insert short  
20 description of purposes)? If this public question is approved  
21 by the voters, the average property tax paid to schools per  
22 year on a residence would increase by \_\_\_\_\_% (insert the  
23 estimated average percentage of property tax increase paid to  
24 schools on a residence within the county as determined under  
25 subsection (b)) and the average property tax paid to schools  
26 per year on a business property would increase by \_\_\_\_\_%  
27 (insert the estimated average percentage of property tax  
28 increase paid to schools on a business property within the  
29 county as determined under subsection (c)). The most recent  
30 property tax referendum proposed by the county was held in  
31 \_\_\_\_\_ (insert year) and \_\_\_\_\_ (insert whether the  
32 measure passed or failed)."

33 (b) At the request of the governing body of a county that  
34 proposes to impose property taxes under this chapter, the county  
35 auditor of the county in which the county is located shall determine  
36 the estimated average percentage of property tax increase on a  
37 homestead to be paid to the county that must be included in the  
38 public question under subsection (a) as follows:

39 STEP ONE: Determine the average assessed value of a  
40 homestead located within the county.

41 STEP TWO: For purposes of determining the net assessed  
42 value of the average homestead located within the county,





- 1           **subtract:**
- 2           (A) an amount for the homestead standard deduction
- 3           under IC 6-1.1-12-37 as if the homestead described in
- 4           STEP ONE was eligible for the deduction; and
- 5           (B) an amount for the supplemental homestead deduction
- 6           under IC 6-1.1-12-37.5 as if the homestead described in
- 7           STEP ONE was eligible for the deduction;
- 8           **from the result of STEP ONE.**
- 9           **STEP THREE: Divide the result of STEP TWO by one**
- 10          **hundred (100).**
- 11          **STEP FOUR: Determine the overall average tax rate per one**
- 12          **hundred dollars (\$100) of assessed valuation for the current**
- 13          **year imposed on property located within the county.**
- 14          **STEP FIVE: For purposes of determining net property tax**
- 15          **liability of the average homestead located within the county:**
- 16           (A) multiply the result of STEP THREE by the result of
- 17           STEP FOUR; and
- 18           (B) as appropriate, apply any currently applicable county
- 19           property tax credit rates and the credit for excessive
- 20           property taxes under IC 6-1.1-20.6-7.5(a)(1).
- 21          **STEP SIX: Determine the amount of the county's part of the**
- 22          **result determined in STEP FIVE.**
- 23          **STEP SEVEN: Multiply:**
- 24           (A) the tax rate that will be imposed if the public question
- 25           is approved by the voters; by
- 26           (B) the result of STEP THREE.
- 27          **STEP EIGHT: Divide the result of STEP SEVEN by the result**
- 28          **of STEP SIX, expressed as a percentage.**
- 29          **(c) At the request of the governing body of a county that**
- 30          **proposes to impose property taxes under this chapter, the county**
- 31          **auditor of the county in which the county is located shall determine**
- 32          **the estimated average percentage of property tax increase on a**
- 33          **business property to be paid to the county that must be included in**
- 34          **the public question under subsection (a) as follows:**
- 35           **STEP ONE: Determine the average assessed value of business**
- 36           **property located within the county.**
- 37           **STEP TWO: Divide the result of STEP ONE by one hundred**
- 38           **(100).**
- 39           **STEP THREE: Determine the overall average tax rate per**
- 40           **one hundred dollars (\$100) of assessed valuation for the**
- 41           **current year imposed on property located within the county.**
- 42           **STEP FOUR: For purposes of determining net property tax**



1 liability of the average business property located within the  
2 county:

3 (A) multiply the result of STEP TWO by the result of  
4 STEP THREE; and

5 (B) as appropriate, apply any currently applicable county  
6 property tax credit rates and the credit for excessive  
7 property taxes under IC 6-1.1-20.6-7.5 as if the applicable  
8 percentage was three percent (3%).

9 STEP FIVE: Determine the amount of the county's part of the  
10 result determined in STEP FOUR.

11 STEP SIX: Multiply:

12 (A) the result of STEP TWO; by

13 (B) the tax rate that will be imposed if the public question  
14 is approved by the voters.

15 STEP SEVEN: Divide the result of STEP SIX by the result of  
16 STEP FIVE, expressed as a percentage.

17 (d) The county auditor shall certify the estimated average  
18 percentage of property tax increase on a homestead to be paid to  
19 schools determined under subsection (b), and the estimated  
20 average percentage of property tax increase on a business property  
21 to be paid to schools determined under subsection (c), in a manner  
22 prescribed by the department of local government finance, and  
23 provide the certification to the governing body of the county that  
24 proposes to impose property taxes.

25 Sec. 10. (a) This section applies only to a referendum to allow a  
26 county to extend a referendum levy.

27 (b) The question to be submitted to the voters in the referendum  
28 must read as follows:

29 "Shall the county continue to impose increased property taxes  
30 paid to the county by homeowners and businesses for \_\_\_\_\_  
31 (insert number of years) years immediately following the  
32 holding of the referendum for the purpose of funding \_\_\_\_\_  
33 (insert short description of purposes)? The property tax  
34 increase requested in this referendum was originally  
35 approved by the voters in \_\_\_\_\_ (insert the year in which  
36 the referendum tax levy was approved) and if extended will  
37 increase the average property tax paid to the county per year  
38 on a residence within the county by \_\_\_\_\_% (insert the  
39 estimated average percentage of property tax increase on a  
40 residence within the county) and if extended will increase the  
41 average property tax paid to the county per year on a business  
42 property within the county by \_\_\_\_\_% (insert the estimated



1           average percentage of property tax increase on a business  
2           within the county).".

3           (c) The number of years for which a referendum tax levy may  
4           be extended if the public question under this section is approved  
5           may not exceed the number of years for which the expiring  
6           referendum tax levy was imposed.

7           (d) At the request of the governing body of a county that  
8           proposes to impose property taxes under this chapter, the county  
9           auditor of the county in which the county is located shall determine  
10          the estimated average percentage of property tax increase on a  
11          homestead to be paid to the county that must be included in the  
12          public question under subsection (b) as follows:

13          **STEP ONE:** Determine the average assessed value of a  
14          homestead located within the county.

15          **STEP TWO:** For purposes of determining the net assessed  
16          value of the average homestead located within the county,  
17          subtract:

18                (A) an amount for the homestead standard deduction  
19                under IC 6-1.1-12-37 as if the homestead described in  
20                STEP ONE was eligible for the deduction; and

21                (B) an amount for the supplemental homestead deduction  
22                under IC 6-1.1-12-37.5 as if the homestead described in  
23                STEP ONE was eligible for the deduction;

24          from the result of STEP ONE.

25          **STEP THREE:** Divide the result of STEP TWO by one  
26          hundred (100).

27          **STEP FOUR:** Determine the overall average tax rate per one  
28          hundred dollars (\$100) of assessed valuation for the current  
29          year imposed on property located within the county.

30          **STEP FIVE:** For purposes of determining net property tax  
31          liability of the average homestead located within the county:

32                (A) multiply the result of STEP THREE by the result of  
33                STEP FOUR; and

34                (B) as appropriate, apply any currently applicable county  
35                property tax credit rates and the credit for excessive  
36                property taxes under IC 6-1.1-20.6-7.5(a)(1).

37          **STEP SIX:** Determine the amount of the county's part of the  
38          result determined in STEP FIVE.

39          **STEP SEVEN:** Multiply:

40                (A) the tax rate that will be imposed if the public question  
41                is approved by the voters; by  
42                (B) the result of STEP THREE.



1           **STEP EIGHT: Divide the result of STEP SEVEN by the result**  
2           **of STEP SIX, expressed as a percentage.**  
3           **(e) At the request of the governing body of a county that**  
4           **proposes to impose property taxes under this chapter, the county**  
5           **auditor of the county in which the county is located shall determine**  
6           **the estimated average percentage of property tax increase on a**  
7           **business property to be paid to the county that must be included in**  
8           **the public question under subsection (b) as follows:**  
9           **STEP ONE: Determine the average assessed value of business**  
10           **property located within the county.**  
11           **STEP TWO: Divide the result of STEP ONE by one hundred**  
12           **(100).**  
13           **STEP THREE: Determine the overall average tax rate per**  
14           **one hundred dollars (\$100) of assessed valuation for the**  
15           **current year imposed on property located within the county.**  
16           **STEP FOUR: For purposes of determining net property tax**  
17           **liability of the average business property located within the**  
18           **county:**  
19           **(A) multiply the result of STEP TWO by the result of**  
20           **STEP THREE; and**  
21           **(B) as appropriate, apply any currently applicable county**  
22           **property tax credit rates and the credit for excessive**  
23           **property taxes under IC 6-1.1-20.6-7.5 as if the applicable**  
24           **percentage was three percent (3%).**  
25           **STEP FIVE: Determine the amount of the county's part of the**  
26           **result determined in STEP FOUR.**  
27           **STEP SIX: Multiply:**  
28           **(A) the result of STEP TWO; by**  
29           **(B) the tax rate that will be imposed if the public question**  
30           **is approved by the voters.**  
31           **STEP SEVEN: Divide the result of STEP SIX by the result of**  
32           **STEP FIVE, expressed as a percentage.**  
33           **(f) The county auditor shall certify the estimated average**  
34           **percentage of property tax increase on a homestead to be paid to**  
35           **the county determined under subsection (d), and the estimated**  
36           **average percentage of property tax increase on a business property**  
37           **to be paid to the county determined under subsection (e), in a**  
38           **manner prescribed by the department of local government finance,**  
39           **and provide the certification to the governing body of the county**  
40           **that proposes to impose property taxes.**  
41           **Sec. 11. The county auditor shall distribute proceeds collected**  
42           **from an allocation area (as defined in IC 6-1.1-21.2-3) that are**



1       attributable to property taxes imposed after being approved by the  
2       voters in a referendum to the county for which the referendum was  
3       conducted. The amount to be distributed to the county shall be  
4       treated as part of the referendum levy for purposes of setting the  
5       county's tax rates.

6       **Sec. 12.** The voters in a referendum may not approve a levy that  
7       is imposed for more than eight (8) years. However, a levy may be  
8       reimposed or extended under this chapter.

9       **Sec. 13.** Each circuit court clerk shall, upon receiving the  
10      question certified by the governing body of a county under this  
11      chapter, call a meeting of the county election board to make  
12      arrangements for the referendum.

13      **Sec. 14. (a)** The referendum shall be held in the next primary  
14      election, general election, or municipal election in which all the  
15      registered voters who are residents of the county are entitled to  
16      vote after certification of the question under IC 3-10-9-3. The  
17      certification of the question must occur not later than noon:

18          (1) seventy-four (74) days before a primary election if the  
19          question is to be placed on the primary or municipal primary  
20          election ballot; or

21          (2) August 1 if the question is to be placed on the general or  
22          municipal election ballot.

23      **(b)** However, if a primary election, general election, or  
24      municipal election will not be held during the first year in which  
25      the public question is eligible to be placed on the ballot under this  
26      chapter and if the county requests the public question to be placed  
27      on the ballot at a special election, the public question shall be  
28      placed on the ballot at a special election to be held on the first  
29      Tuesday after the first Monday in May or November of the year.  
30      The certification must occur not later than noon:

31          (1) seventy-four (74) days before a special election to be held  
32          in May (if the special election is to be held in May); or

33          (2) August 1 (if the special election is to be held in November).

34      **(c)** If the referendum is not conducted at a primary election,  
35      general election, or municipal election, the county in which the  
36      referendum is to be held shall pay all the costs of holding the  
37      referendum.

38      **Sec. 15.** Each county election board shall cause:

39          (1) the question certified to the circuit court clerk by the  
40          governing body of a county to be placed on the ballot in the  
41          form prescribed by IC 3-10-9-4; and

42          (2) an adequate supply of ballots and voting equipment to be



1 delivered to the precinct election board of each precinct in  
2 which the referendum is to be held.

3 **Sec. 16. (a) The individuals entitled to vote in the referendum**  
4 **are all of the registered voters resident in the county.**

5 **(b) An individual who changes residence from a location within**  
6 **a county to a location outside of the county less than thirty (30)**  
7 **days before an election under this chapter may not vote on the**  
8 **public question.**

9 **Sec. 17. Each precinct election board shall count the affirmative**  
10 **votes and the negative votes cast in the referendum and shall**  
11 **certify those two (2) totals to the county election board of each**  
12 **county in which the referendum is held. The circuit court clerk of**  
13 **each county shall, immediately after the votes cast in the**  
14 **referendum have been counted, certify the results of the**  
15 **referendum to the department of local government finance. If a**  
16 **majority of the individuals who voted in the referendum voted**  
17 **"yes" on the referendum question:**

18 **(1) the department of local government finance shall promptly**  
19 **notify the county that the county is authorized to collect, for**  
20 **the calendar year that next follows the calendar year in which**  
21 **the referendum is held, a levy not greater than the amount**  
22 **approved in the referendum;**

23 **(2) the levy may be imposed for the number of calendar years**  
24 **approved by the voters following the referendum for the**  
25 **county in which the referendum is held; and**

26 **(3) the county shall establish a fund under IC 20-40-23-4.**

27 **Sec. 18. A county's levy under this chapter may not be**  
28 **considered in the determination of the county's state tuition**  
29 **support distribution under IC 20-43 or the determination of any**  
30 **other property tax levy imposed by the county.**

31 **Sec. 19. (a) If a majority of the persons who voted in the**  
32 **referendum did not vote "yes" on the referendum question:**

33 **(1) the county may not make any levy for its prekindergarten**  
34 **education referendum tax levy fund; and**

35 **(2) another referendum under this chapter may not be held**  
36 **earlier than:**

37 **(A) except as provided in clause (B), seven hundred (700)**  
38 **days after the date of the referendum; or**

39 **(B) three hundred fifty (350) days after the date of the**  
40 **referendum, if a petition that meets the requirements of**  
41 **subsection (b) is submitted to the county auditor.**

42 **(b) If a majority of the persons who voted in the referendum did**



1 not vote "yes" on the referendum question, a petition may be  
 2 submitted to the county auditor to request that the limit under  
 3 subsection (a)(2)(B) applies to the holding of a subsequent  
 4 referendum by the county. If such a petition is submitted to the  
 5 county auditor and is signed by the lesser of:

6 (1) five hundred (500) persons who are either owners of  
 7 property within the county or registered voters residing  
 8 within the county; or

9 (2) five percent (5%) of the registered voters residing within  
 10 the county;

11 the limit under subsection (a)(2)(B) applies to the holding of a  
 12 second referendum by the county, and the limit under subsection  
 13 (a)(2)(A) does not apply to the holding of a second referendum by  
 14 the county.

15 **Sec. 20. (a)** If a referendum is approved by the voters in a  
 16 county under this chapter in a calendar year, another referendum  
 17 may not be placed on the ballot in the county under this chapter in  
 18 the following calendar year.

19 (b) Notwithstanding any other provision of this chapter and in  
 20 addition to the restriction specified in subsection (a), if a county  
 21 imposes in a calendar year a referendum levy approved in a  
 22 referendum under this chapter, the county may not simultaneously  
 23 impose in that calendar year more than one (1) additional  
 24 referendum levy approved in a subsequent referendum under this  
 25 chapter.

26 **Sec. 21. (a)** Except as otherwise provided in this section, during  
 27 the period beginning with the adoption of a resolution by the  
 28 governing body of a county to place a referendum under this  
 29 chapter on the ballot and continuing through the day on which the  
 30 referendum is submitted to the voters, the county may not promote  
 31 a position on the referendum by doing any of the following:

32 (1) Using facilities or equipment, including mail and  
 33 messaging systems, owned by the county to promote a position  
 34 on the referendum, unless equal access to the facilities or  
 35 equipment is given to persons with a position opposite to that  
 36 of the county.

37 (2) Making an expenditure of money from a fund controlled  
 38 by the county to promote a position on the referendum.

39 (3) Using an employee to promote a position on the  
 40 referendum during the employee's normal working hours or  
 41 paid overtime, or otherwise compelling an employee to  
 42 promote a position on the referendum at any time. However,



1 if a person described in subsection (d) is advocating for or  
 2 against a position on the referendum or discussing the  
 3 referendum as authorized under subsection (d), an employee  
 4 of the county may assist the person in presenting information  
 5 on the referendum, if requested to do so by the person  
 6 described in subsection (d).

7 (4) Promoting a position on the referendum by:

8 (A) using students to transport written materials to their  
 9 residences or in any way involving students in a school  
 10 organized promotion of a position;

11 (B) including a statement within another communication  
 12 sent to the students' residences; or

13 (C) initiating discussion of the referendum at a meeting  
 14 between a teacher and parents of a student regarding the  
 15 student's performance or behavior at school. However, if  
 16 the parents initiate a discussion of the referendum at the  
 17 meeting, the teacher may acknowledge the issue and direct  
 18 the parents to a source of factual information on the  
 19 referendum.

20 However, this section does not prohibit an official or employee of  
 21 the county from carrying out duties with respect to a referendum  
 22 that are part of the normal and regular conduct of the official's or  
 23 employee's office or agency, including the furnishing of factual  
 24 information regarding the referendum in response to inquiries  
 25 from any person.

26 (b) The staff and employees of a county may not personally  
 27 identify a student as the child of a parent or guardian who supports  
 28 or opposes the referendum.

29 (c) This subsection does not apply to:

30 (1) a personal expenditure to promote a position on a local  
 31 public question by an employee of a county whose  
 32 employment is governed by a collective bargaining contract  
 33 or an employment contract; or

34 (2) an expenditure to promote a position on a local public  
 35 question by a person or an organization that has a contract or  
 36 an arrangement (whether formal or informal) with the county  
 37 solely for the use of the county's facilities.

38 A person or an organization that has a contract or arrangement  
 39 (whether formal or informal) with a county to provide goods or  
 40 services to the county may not spend any money to promote a  
 41 position on the referendum. A person or an organization that  
 42 violates this subsection commits a Class A infraction.





1 (d) Notwithstanding any other law, an elected or appointed  
 2 school board member or a county superintendent, county assistant  
 3 superintendent, or chief school business official of a county may at  
 4 any time:

5 (1) personally advocate for or against a position on a  
 6 referendum; or

7 (2) discuss the referendum with any individual, group, or  
 8 organization or personally advocate for or against a position  
 9 on a referendum before any individual, group, or  
 10 organization;

11 so long as it is not done by using public funds. Advocacy or  
 12 discussion allowed under this subsection is not considered a use of  
 13 public funds. However, this subsection does not authorize or apply  
 14 to advocacy or discussion by a school board member,  
 15 superintendent, assistant superintendent, or school business official  
 16 to or with students that occurs during the regular school day.

17 (e) A student may use school equipment or facilities to report or  
 18 editorialize about a local public question as part of the news  
 19 coverage of the referendum by a student newspaper or broadcast.

20 Sec. 22. (a) This section applies to revenue received from a  
 21 resolution that is approved by the governing body to impose a  
 22 referendum levy under section 6 or 7 of this chapter after May 10,  
 23 2025, for a county located in:

24 (1) Lake County;

25 (2) Marion County;

26 (3) St. Joseph County; or

27 (4) Vanderburgh County.

28 (b) The county auditor shall distribute an amount under  
 29 subsection (d) to each charter school, excluding virtual charter  
 30 schools or adult high schools, that a student who resides within the  
 31 county attends if the charter school, excluding virtual charter  
 32 schools or adult high schools, elects to participate in the  
 33 referendum under section 6(i) of this chapter. The department  
 34 shall provide the county auditor with data and information  
 35 necessary for the county auditor to determine:

36 (1) which charter schools, excluding virtual charter schools or  
 37 adult high schools, are eligible to receive a distribution under  
 38 this section; and

39 (2) the number of all students who reside within the county  
 40 who are included in the ADM for each charter school,  
 41 excluding virtual charter schools or adult high schools,  
 42 described in subdivision (1).



1 (c) The following schools are not eligible to receive a  
2 distribution under this section:

3 (1) A virtual charter school.

4 (2) An adult high school.

5 (d) For the purposes of the calculations made in this subsection,  
6 each eligible school that has entered into an agreement with a  
7 county to participate as a participating innovation network charter  
8 school under IC 20-25.7-5 is considered to have an ADM that is  
9 separate. The amount that the county auditor shall distribute to a  
10 charter school, excluding virtual charter schools or adult high  
11 schools, under this section is the amount determined in the last  
12 STEP of the following STEPS:

13 **STEP ONE:** Determine, for each charter school, excluding  
14 virtual charter schools or adult high schools, that is eligible to  
15 receive a distribution under this section, the number of  
16 students who reside within the county who are currently  
17 included in the ADM of the charter school.

18 **STEP TWO:** Determine the sum of:

19 (A) the current ADM count for the county; plus

20 (B) the total number of students who reside within the  
21 county who are currently included in the ADM of a charter  
22 school, excluding virtual charter schools or adult high  
23 schools.

24 **STEP THREE:** Determine the result of:

25 (A) the STEP ONE amount; divided by

26 (B) the STEP TWO amount.

27 **STEP FOUR:** Determine the result of:

28 (A) the STEP THREE amount; multiplied by

29 (B) the amount collected by the county auditor during the  
30 most recent installment period.

31 (e) If a charter school receives a distribution under this section,  
32 the distribution may be used only for the purposes described in  
33 IC 20-40-23-6(a).

34 **SECTION 3. An emergency is declared for this act.**

